

Panaji, 17th April, 1980 (Chaitra 28, 1902)

SERIES I No. 3

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA, DAMAN AND DIU

### GOVERNMENT OF GOA, DAMAN AND DIU

Works, Education and Tourism Department

Public Works Department

Office of the Chief Engineer

#### CIRCULAR

3-1/80-PWD/A.I/14

The instructions contained in the Circular No. PWD/Bud-Act/3-11/79-80/363 dated 21-6-1979 regarding recovery of 50% Security Deposit stand withdrawn.

The status-quo in respect of recovery of Security Deposit existing prior to the issue of the aforesaid Circular is maintained.

C. G. Desai, Chief Engineer, P.W.D. and Ex-Officio Addl. Secretary to the Govt.

Panaji, 5th April, 1980.

Finance Department (Revenue and Control)

#### Notification

4-3/Misc/Pens/74/Fin (R&amp;C) Part file

The Government of Goa, Daman and Diu with the prior sanction of the Government of India as conveyed vide letter No. 15041/12/77-GP dated 20-11-1979 of the Ministry of Home Affairs, New Delhi, is hereby pleased to notify the following rules as under:—

#### Rules Regulating the Compassionate Fund of the Union Territory of Goa, Daman and Diu

The compassionate fund of the Union territory of Goa, Daman and Diu is primarily intended for the relief of the families of Government servants if they are left in indigent circumstances on account of the premature death of the person upon whom they depended for support. The assistance from the Fund is, however, restricted to those who have not received any other form of death benefits, such as Contributory Provident Fund, gratuity or family pension.

1. *Constitution.*—The compassionate fund of the Union territory of Goa, Daman and Diu is constituted and fed by means of an annual grant which is cumulative, the unexpended balance being carried forward from year to year. It is administered by a Committee consisting of Chief Secretary, Finance Secretary and Director of Accounts, Panaji who shall also act as the Secretary of the Committee.

2. *Eligibility.*—The Fund is intended for the relief of the families of Government servants who die in service and who are paid from the consolidated fund of the Union territory of Goa, Daman and Diu. The deceased Government servant should have served in any Civil Department of the Union territory of Goa, Daman and Diu.

3. *Applications.*—No application shall be considered which is not submitted to the Administrative Head of Department concerned within one year of the death of the Government servant, unless the delay in submission is sufficiently explained. It is most desirable that applications should be submitted as promptly as possible after the death of a Government servant.

4. *Conditions for the grant of award.*—(i) Grants from the fund are restricted to cases of an exceptionally deserving character where the family is left in indigent circumstances.

(ii) The deceased officer must have been a meritorious public servant. Unusually meritorious service gives special claim for consideration.

(iii) Death due to or accelerated by special devotion to duty establishes a claim for consideration.

(iv) In ordinary cases preference will be given to the dependants of Government servant who have put in long years of service.

(v) Other things being equal preference shall be given to those who had been in lower pay ranges.

(vi) Awards will not ordinarily be made from the Fund to the families of retired Government servants but cases in which the death of a Government servant occurs within six months of retirement or where the Government servant has been totally/permanently disabled can be considered.

5. *Amount of the grant.*—(i) No family pension shall be granted from the fund.

(ii) In exceptional cases suitable recurring grants may be sanctioned for limited period as assistance towards special needs such as expenditure on the

education of minor children. Those receiving grants shall be subject to such conditions as the Committee may impose to satisfy itself regarding the continuance of the need, utilisation of the amount, etc.

(iii) Lumpsum grants in excess of Rs. 1,000/- shall not be made save in very exceptional circumstances. The total benefit payable in any individual cases (lumpsum and recurring) shall not normally exceed Rs. 10,000/- or a year's pay whichever is less. The precise amount to be granted shall be according to needs of each case as assessed by the Committee.

6. *Procedure for Sanction.* — The form of application for the grant of an award is given as annexure to these rules. The Administrative Head of Department shall forward to the Director of Accounts, by means of an Office Memorandum, the application along with other relevant documents. The Director of Accounts shall fix the date for the meeting of the members of the Committee to consider the application and grant of award. The application shall be thoroughly screened by the Head of Department and the Administrative Head of Department and only cases in which the genuine need for assistance is established to their satisfaction shall be forwarded for consideration. When an award is recommended which appears to be excessive and no special reasons are given in its support, the Secretary of the Fund may ask the Administrative Head of Department concerned, for further explanations. After the Committee's decision has been obtained, sanction for payment shall be communicated directly to the applicant and the Director of Accounts, Panaji, by the Administrative Head of Department concerned.

7. *Accounting.* — The Fund shall be maintained in the form of Personal Deposit Account, to be operated by the Secretary of the Committee (Director of Accounts, Panaji). Besides copies of the sanctions which shall be endorsed to him, the list of the awards sanctioned shall also be furnished to him by Finance Department half yearly. The Fund shall be fed by means of annual grants provided under the Budget Head "288-Social Security and Welfare".

8. *General.* — (1) The decision of the Committee on all matters relating to the Fund or payment thereon shall be final.

(2) All awards from the Fund shall be purely ex-gratia.

#### ANNEXURE

Application for the grant of an award from the Compassionate Fund of the Government of Goa, Daman and Diu

#### PART — I

(To be completed by the applicant)

1. (a) Name of the deceased: ...

(b) Particulars of family members with their age and occupation (in the case of persons gainfully employed, income should also be stated).

(In the case of children receiving education, name the institution and the classes in which they are studying).

| Name  | Relation-ship | Age | Name of the Institution | Class | Remarks |
|---|---------------|-----|-------------------------|-------|---------|
| (Here indicate if in occupation, the date since when, the capa- |               |     |                         |       |         |

city in and the establishment on, which he/she has been employed with the details of pay and allowances drawn in that post).

(c) Whether the widow/daughter/son was given an employment on compassionate grounds and whether she/he is still continuing in the employment.

(The details of the employment shall be shown in the Remarks column above)

#### 2. Assets

(a) Exact amount of Life Insurance:  
(b) Cash and bank balance (Mention exact amounts).

(c) Total value of other assets (movable and immovable property):

(In case of immovable property details should be indicated).

| Nature | Area | Location | Value |
|--------|------|----------|-------|
|--------|------|----------|-------|

(d) Income earned from the assets: .

Note:—In case there is no income, the word 'Nil' shall be written. In other cases, the income should be mentioned in figures.

3. (a) Name and address of the applicant:

(b) Relationship to the deceased Government servant:

4. Reasons for assistance from the Compassionate Fund of the Government of India:

5. If an application is being made after the expiry of one year from the date of death of the deceased Government servant, mention reasons delay and also indicate how the widow and children have been subsisting during this period:

6. Name of the Treasury in which payment is desired:

I certify that the information given is correct.

Place:

Dated the 198 .

(Signature or thumb impression of the applicant)

#### PART — II

(To be completed by the applicant in duplicate on separate sheets)

Descriptive Roll of the applicant for an award from the Compassionate Fund.

(a) Height:

(b) Age:

(c) Colour:

(d) Personal marks of identification, if any:

Note:— If there are no identification marks, the word 'Nil' shall be written.

(e) Signature or thumb and finger impression of the applicant.

| Small Finger | Index Finger | Ring Finger | Thumb | Middle Finger |
|--------------|--------------|-------------|-------|---------------|
|--------------|--------------|-------------|-------|---------------|

Attested by (two or more persons of respectability in the town village or pargana where the applicant resides).

Signature, (i)

Name, (ii)

Occupation and address of the attesters. (iii)

## PART—III

(To be completed by the Administrative authority)

1. (a) Date of entry into service of the deceased Government servant.

(b) Last appointment held by the deceased Government servant.

(c) Pay and allowances at the time of death.

|  | Pay  | Amount |
|--|--|--------|
| (If death took place on or after 1-1-1973, the Pay and Allowances shall be those admissible under the Central Civil Services (Revised Pay) Rules, 1973). | Special Pay, if any<br>Dearness Allowance<br>House Rent Allowance<br>Any other allowances with details |        |
|  | Total  | —      |

(d) Date of birth.

(e) Date of death.

2. (a) Total service rendered permanent/quasi-permanent/temporary. Years Months Days

(b) Pensionable or non-pensionable

(c) Whether family is eligible for any retirement benefits. If so, the following details shall be given:

## I. Family pension:

- (i) At the enhanced rate: Amount  
With effect from the ...
- (ii) At the normal rate: Amount  
With effect from the ...

## II. Provident Fund balance at the time of death:

(a) General Provident Fund:

- (b) Contributory Provident Fund:
- |                                    |  |
|------------------------------------|--|
| (1) Subscriptions                  |  |
| (2) Government Contributions       |  |
| (3) Special Contributions, if any. |  |

Total of (b) ...

3. Remarks of the superior officer on the work of the deceased officer as based on the Character Roll:

(Character Roll for the entire length of service should be forwarded with the application).

4. Was death due to or accelerated by devotion/extraordinary devotion to duty.

5. Recommendations of the Head of the Department regarding the amount of grant:

6. Additional remarks, if any:

(Signature and designation of Head of Office)

Place:

Dated the

By order and in the name of the Administrator of Goa, Daman and Diu.

S. S. Sukthankar, Under Secretary (Finance).

Panaji, 8th April, 1980.

Law Department (Legal Advice)

## Notification

LD/1379/80

The following Notifications received from the Government of India, Ministry of Railways/Industry

New Delhi are hereby republished for general information of the public.

B. S. Subbanna, Under Secretary (Law).

Panaji, 5th April, 1980.

## MINISTRY OF RAILWAYS

(Railway Board)

New Delhi, the 20th January, 1979.

S. O. 412 — In exercise of the powers conferred by Sub-section (2) of section 1 of the Metro Railways (Construction of Works) Act, 1978 (33 of 1978), the Central Government hereby appoints the 1st day of February, 1979 as the date on which the said Act shall come into force.

(No. 78/MTP/CA/1)

P. N. MOHILE,

Secy., Railway Board,  
Ex-officio Jt. Secy. to the Govt. of India.

## MINISTRY OF INDUSTRY

(Department of Heavy Industry)

New Delhi, the 23rd July, 1979.

## Notification

S. O. 419 (E) — In exercise of the powers conferred by clause (i) of section 2 of the Britannia Engineering Company Limited (Mokameh Unit) and the Arthur Butler and Company (Muzaffarpore) Limited (Acquisition and Transfer of Undertakings) Act, 1978, the Central Government hereby specifies: —

- (a) the 1st day of August, 1979, as the date for the purpose of section 18; and
- (b) the 1st day of September, 1979 as the date for the purpose of section 16, of the said Act.

(F. No. 13(47)/79 HM. III)

R. KRISHNASWAMY, Jt. Secy.

Legislative Assembly of Goa, Daman and Diu

Legislature Department

LA/B/7/626/80

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 11th April, 1980 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu Laying of Rules Before

Legislature Bill, 1980

(Bill No. 8 of 1980)

A

BILL

to provide for laying of rules framed by Government before Legislature and for matters incidental thereto.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-first Year of the Republic of India as follows: —

1. *Short title and commencement.* — (1) This Act may be called the Goa, Daman and Diu Laying of Rules before Legislature Act, 1980.

(2) It shall come into force at once.

2. *Definitions.* — In this Act, unless the context otherwise requires, —

(a) "Act" means a legislation enacted by the Legislature;

(b) "Government" means the Government of Goa, Daman and Diu;

(c) "Legislature" means the Legislative Assembly of Goa, Daman and Diu;

(d) "Official Gazette" means the Official Gazette of Goa, Daman and Diu;

(e) "Union territory" means the Union territory of Goa, Daman and Diu.

3. *Laying of rules made by Government before Legislature.* — (1) On and from the date of commencement of this Act, all rules made by Government under an Act shall, as soon as may be after they are made, be laid before the Legislature while it is in session for a total period of not less than fourteen days, which may be comprised in one session or two or more successive sessions, and shall, unless some later date is appointed, take effect from the date of their publication in the Official Gazette subject to such modification or annulment as the Legislature may, during the said period, agree to make, so however, that any such modification or annulment, shall be without prejudice to the validity of anything previously done thereunder.

(2) Where any Central Act, in force in or applicable to Union territory confers power on the Government to make rules thereunder, then subject to any express provisions to the contrary in such Central Act, the provisions of sub-section (1) shall mutatis mutandis apply to the rules made by the Government in exercise of that power.

#### Statement of Objects and Reasons

A number of local Acts as well as Central Acts which are extended or applicable to this Union territory delegate rule making power to the Government. There is no provision in these Acts excepting a few for Laying of the rules framed thereunder by Government before Legislature.

The Committee on subordinate legislation (Sixth Lok Sabha) has recommended that rules framed by the Executive should not escape legislative scrutiny and that there must be some legislative machinery to ensure that the delegated powers are exercised properly and within such delegation.

The present Bill seeks to give effect to that recommendation.

#### Financial Memorandum

No financial implications are involved in this Bill.

Panaji,  
24th March, 1980.

DAYANAND G. NARVEKAR  
Minister for Law

Assembly Hall,  
Panaji,  
28th March, 1980,

M. M. NAIK  
Secretary to the Legislative  
Assembly of Goa, Daman and Diu

LA/B/7/627/80

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 11th April, 1980 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu (Extension of the Powers of Attorney Act) Bill, 1980

(Bill No. 9 of 1980)

#### A BILL

to provide for the extension of the Powers of Attorney Act, 1882 to the Union territory of Goa, Daman and Diu.

BE it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-first Year of the Republic of India as follows: —

1. *Short title and commencement.* — (1) This Act may be called the Goa, Daman and Diu (Extension of the Powers of Attorney Act) Act, 1980.

(2) It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Definitions.* — In this Act, unless the context otherwise requires, —

(a) "Goa, Daman and Diu" means the Union territory of Goa, Daman and Diu;

(b) "Government" means the Government of Goa, Daman and Diu;

(c) "Official Gazette" means the Goa, Daman and Diu Government Gazette.

3. *Extension of Powers of Attorney Act, 1882, to Goa, Daman and Diu.* — The Powers of Attorney Act, 1882 (Central Act 7 of 1882) as in force in the territories to which it generally extends, is hereby extended to, and shall be in force in Goa, Daman and Diu, subject to the modifications that, in section 4 of the said Act, —

(a) for the words "High Court" wherever they occur, the words "Judicial Commissioner's Court" shall be substituted;

(b) for the words "State Government", the words "Government of the Union territory of Goa, Daman and Diu" shall be substituted.

4. **Repeal and saving.**— So much of any law in force in Goa, Daman and Diu as corresponds to the Powers of Attorney Act, 1882 (Central Act 7 of 1882) shall stand repealed as from the coming into force of this Act in Goa, Daman and Diu:

Provided that the repeal shall not affect—

(a) the previous operation of any law so repealed or anything duly done or suffered thereunder; or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under any law so repealed; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against any law so repealed; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation or liability, penalty, forfeiture or punishment, as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed:

Provided further that subject to the preceding proviso, anything done or any action taken (including any rule made) under any law so repealed shall, so far as they are consistent with the said Act, shall be deemed to have been done or taken under the corresponding provisions of the said Act as extended to Goa, Daman and Diu by this Act and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under the said Act.

#### Statement of Objects and Reasons

In this Union territory, the existing law regarding Powers of Attorney is the Decree No. 8373 dated 18-9-1922.

In pursuance of the said decree, Power of Attorney to borrow and accept loans, to sign bills of exchange, cheques, to give sureties, mortgage of immovable property, for partition, withdrawal of bills from Notary Offices, are required to be written by the Ex-Notary Public and are to be registered in the respective book and are given to the parties duly enforced.

In case the concerned parties do not understand English or Portuguese, the same are required to be translated in the language which the party knows and the expenses of the translation are to be borne by the concerned parties.

As the procedure under the existing law is expensive and in view of the fact that members of public who are not conversant with Portuguese law find it difficult to execute power of Attorney, the need to extend the Powers of Attorney Act, 1882 to this Union territory is felt necessary.

#### Financial Memorandum

No financial implications are involved in this Bill.

Panaji, DAYANAND G. NARVEKAR  
24th March, 1980. Minister for Law

Assembly Hall, M. M. NAIK  
Panaji, Secretary to the Legislative Assembly  
29th March, 1980. of Goa, Daman and Diu

LA/B/7/628/80

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 11th April, 1980 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly:

The Goa, Daman and Diu Entertainment Tax  
(Amendment) Bill, 1980

(Bill No. 10 of 1980)

#### A BILL

further to amend the Goa, Daman and Diu Entertainment Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa, Daman and Diu Entertainment Tax (Amendment) Act, 1980.

(2) It shall come into force at once.

2. *Amendment of section 3.*— In section 3 of the Goa, Daman and Diu Entertainment Tax Act, 1964 (Act No. 2 of 1964), in sub-section (1), for clause (b), the following shall be substituted, namely:—

"(b) Notwithstanding anything contained in clause (a), tax in respect of theatrical performances including dramas, shall be levied and paid at the following rates, namely:—

i) On payment for admission 10% of the amount mission not exceeding paid for admission;  
Rs. 8/-

ii) On payment for admission 15% of the amount mission exceeding paid for admission;  
Rs. 8/- but not exceeding Rs. 10/-

iii) On payment for admission 20% of the amount mission exceeding paid for admission.  
Rs. 10/-

Provided that no tax shall be levied under this clause on theatrical performances including dramas in which admission rates for the highest class does not exceed Rs. 8/-".

#### Statement of Objects and Reasons

Dramas and 'teatros' occupy traditionally an important place in the social, religious and cultural life

of the people of this Union territory. Almost in every village there is some sports or cultural club organising and promoting dramatic performances. The fact that the Entertainment Tax Act provides for an exemption from the tax in individual case is no consideration, as its indiscriminate use would be self defeating and in any case the applicant has to follow a very tedious procedure of coming to the Government through Entertainment Tax Commissioner for exemption. It is also not feasible to have any satisfactory criterion for grant of exemption on selective basis. Therefore, it has been proposed in the Bill to amend the existing clause (b) of sub-section (1) of section 3 of the Act, exempting from payment of entertainment tax all theatrical performances including dramas in which the admission rates for the highest class does not exceed Rs. 8/-.

#### Financial Memorandum

No additional expenditure is involved due to the proposed amendment since the existing machinery will carry out the work which may result on account of the proposed amendment.

Panaji, PRATAPSINGH RANE  
27th March, 1980. Chief Minister

Assembly Hall, M. M. NAIK  
Panaji, Secretary to the Legislative Assembly  
3rd April, 1980. of Goa, Daman and Diu

Administrator's recommendation under Section 23 of the Government of Union Territories Act, 1963:

In pursuance of clause (a) of sub-section (1) of section 23 of the Government of Union Territories Act, 1963, the Administrator of Goa, Daman and Diu has recommended to the Legislative Assembly of Goa, Daman and Diu the introduction and consideration of the Goa, Daman and Diu Entertainment Tax (Amendment) Bill, 1980.

(Annexure to Bill No. 10 of 1980)

The Goa, Daman and Diu Entertainment Tax  
(Amendment) Bill, 1980

The Goa, Daman and Diu Entertainment Tax Act, 1964  
(Act No. 2 of 1964)

3. *Levy of Tax.* — (1)(a) There shall be levied and paid to the Government on all payments for admission to any entertainment, not being a game or sport a tax at the following rates, namely: —

- |  |                                       |
|--|---------------------------------------|
| (i) On payments for admission not exceeding Re. 1/-                        | 30% of the amount paid for admission; |
| (ii) On payments for admission exceeding Re. 1/- but not exceeding Rs. 2/- | 45% of the amount paid for admission; |
| (iii) On payments for admission exceeding Rs. 2/- ...                      | 60% of the amount paid for admission; |

(b) Notwithstanding anything contained in clause (a), the tax in respect of the theatrical performances including dramas, shall be levied and paid at the rate of 10% of the amount paid for admission.

(c) Whether the entertainment is provided by a game or sport, the tax shall be levied and paid at the following rates, namely: —

- |   |      |
|---|------|
| (i) On payment for admission not exceeding Re.1/- | Nil; |
|---|------|

- |   |                                       |
|---|---------------------------------------|
| (ii) On payments for admission exceeding Re. 1- but not exceeding Rs. 2/- | 15% of the amount paid for admission; |
| (iii) On payments for admission exceeding Rs. 2/- ...                     | 20% of the amount paid for admission. |

(2) In computing the tax payable under sub-section (1) the tax leviable shall be computed with reference to each single person admitted and shall, wherever necessary, be rounded off to the nearest multiple of five paise and, for this purpose, where such amount contains any amount less than five paise, then if such amount is two paise or more, it shall be increased to five paise and if such amount is less than two paise, it shall be ignored.

Assembly Hall,  
Panaji,  
3rd April, 1980.

M. M. NAIK  
Secretary to the Legislative  
Assembly of Goa, Daman and Diu.

LA/B/7/629/80

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 11th April, 1980 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu Sales Tax (Amendment) Bill, 1980

(Bill No. 11 of 1980)

#### A BILL

furth<sup>r</sup> to amend the Goa, Daman and Diu Sales Tax Act, 1964.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-first Year of the Republic of India as follows: —

1. **Short title and commencement.** — (1) This Act may be called the Goa, Daman and Diu Sales Tax (Amendment) Act, 1980.

(2) It shall come into force at once.

2. **Amendment of section 15.** — In section 15 of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964) in clause (a) of sub-section (7), for the word 'six', the word 'ten' shall be substituted.

#### Statement of Objects and Reasons

There is huge pendency of outstanding amount of sales tax and penalty. One of the reasons for this pendency seems to be that the rate of interest and penalty which the assessee is liable to pay on outstanding amount is very nominal viz. 12%. Thus big dealers are likely to take an advantage of this situation delaying the payment of dues since the bank rates of interest are much higher, that is 18%. It has been proposed in the Bill to amend the existing sub-section 7(a) of Section 15 of the Act raising the rate from 6% to 10% to accelerate the recovery of pending dues and to curb the tendency to delaying the payment of dues.

## Financial Memorandum

No additional expenditure is involved due to the proposed amendment since the existing machinery will carry out the work which may result on account of the proposed amendment.

Panaji,  
27th March, 1980.

PRATAPSINGH RANE  
Chief Minister

Assembly Hall,  
Panaji,  
3rd April, 1980.

M. M. NAIK  
Secretary to the Legislative  
Assembly of Goa, Daman and Diu

Administrator's recommendation under Section 23 of the Government of Union Territories Act, 1963.

In pursuance of clause (a) of sub-section (1) of section 23 of the Government of Union Territories Act, 1963, the Administrator of Goa, Daman and Diu has recommended to the Legislative Assembly of Goa, Daman and Diu the introduction and consideration of the Goa, Daman and Diu Sales Tax (Amendment) Bill, 1980.

(Annexure to Bill No. 11 of 1980)

The Goa, Daman and Diu Sales Tax (Amendment) Bill, 1980

The Goa, Daman and Diu Sales Tax Act, 1964  
(Act No. 5 of 1965)

15. Payment of tax and returns. — (1) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(2) Such dealers as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered dealer shall furnish such returns of the total turnover of the period to which such returns relate, in such manner, by such date and to such authority as may be prescribed.

(3) Before any registered dealer furnishes the returns required by sub-section (2), he shall pay into a Government treasury or the Reserve Bank of India or in such other manner as may be prescribed the full amount of tax due from him under this Act according to such returns, and shall furnish alongwith the returns a receipt from such Treasury or Bank showing the payment of such amount.

(4) If any dealer discovers any omission or other error in any return furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him furnish a revised return; and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (3) of the extra amount:

Provided that no such revised return shall be considered as such and it shall not be taken into consideration, if the assessing authority is satisfied that the return originally furnished was with intention to delay the payment of tax due in time, or with intent to defraud the Government of its revenue.

(5) With a view to encourage prompt payment of tax, the Government may prescribe rates of remissions of rebates in respect thereof in accordance with such principles as may be prescribed.

(6) (a) The amount of tax assessed or reassessed for any period under section 17 or section 18 of the Act less any sum already paid by the dealer in respect of such period, and

(b) the amount of penalty, if any, levied under the Act, shall be paid by the dealer or by the person liable therefor into the appropriate Government Treasury by such date as may be specified in a notice or order issued under the Act, being a date not earlier than sixty days from the date of service of the notice or order:

Provided that the Commissioner or any person appointed to assist him under sub-section (1) of section 3 of the Act, may, in respect of any particular dealer or person, and for reasons to be recorded in writing, extend the date of such payment, or allow him to pay the tax due or penalty, if any, or both by instalments.

(7) (a) When a dealer is in default in making payment of the tax assessed or reassessed or of penalty imposed, the Commissioner may in his discretion direct that, in addition to the amount of arrears a sum not exceeding six percent thereon per annum by way of interest plus a penalty equal to the amount of such interest shall be recovered from the dealer.

(b) Any amount of tax or penalty which remains unpaid after the date specified in the notice for payment, or in the order of imposition of penalty, or after the extended date of payment, and any instalments not duly paid, shall be recoverable as an arrear of land revenue.

(8) The Government may, by general or special order published in the Official Gazette, authorise any officer not below the rank of a Sales Tax Officer, to exercise, for the purpose of effecting recovery of the amount of tax or penalty due from any dealer or person under the Act, the powers of a Collector under the Goa, Daman and Diu Land Revenue Code, 1963 (Act No. 9 of 1979) to recover the dues as arrears of land revenue.

Assembly Hall,  
Panaji,  
3rd April, 1980.

M. M. NAIK  
Secretary to the Legislative Assembly of Goa, Daman and Diu

LA/B/7/630/80

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 11th April, 1980 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu Legislative Diploma No. 645  
dated 30-3-1933 (First Amendment) Bill, 1980

(Bill No. 12 of 1980)

A  
BILL

*to amend the provisions of the Legislative Diploma No. 645 dated 30-3-1933 in its application to the Union territory of Goa, Daman and Diu.*

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-first Year of the Republic of India as follows: —

1. *Short title and commencement.* — (1) This Act may be called the Goa, Daman and Diu Legislative Diploma No. 645 dated 30-3-1933 (First Amendment) Act, 1980.

(2) It shall come into force at once.

2. *Amendment of Article 40.* — In Article 40 of the Legislative Diploma No. 645 dated 30-3-1933,



for para 5, the following shall be substituted, namely:—

“Para 5—Every member of the Committee, effective or substitute, shall hold office for a period for which he had been duly elected or re-appointed and shall on expiry of the said term be eligible for re-election or re-appointment:

Provided that notwithstanding the expiry of the term of Office, the member of the Committee shall continue in the office until his successor has been duly elected and has assumed office.”

#### Statement of Objects and Reasons

The Legislative Diploma No. 645 dated 30-3-1933 governing mazanias (Devasthan Regulation) as in force in this Union territory of Goa, Daman and Diu enables the members of the Committee, duly elected to continue office for a maximum period of three years and the members of the Committee are debarred from contesting re-election to the Committee. As the period of three years appears to be short for any substantial achievements to be accomplished, the much needed continuity of member of current Committee could not be effected unless the provision of the Code is suitably amended. The present Amendment seeks to enable the existing member of the Committee to contest re-election for the Committee.

#### Financial Memorandum

No financial implications are involved in this Bill.

#### Memorandum of Delegated Legislation

Under the said Amendment, no delegated legislation is contemplated.

Panaji, SHAIK HASSAN HAROON  
29th March, 1980. Minister for Revenue

Assembly Hall, M. M. NAIK  
Panaji, Secretary to the Legislative  
7th April, 1980. Assembly of Goa, Daman and Diu

(Annexure to Bill No. 12 of 1980)

The Goa, Daman and Diu Legislative Diploma No. 645 dated 30-3-1933 (First Amendment) Bill, 1980

Legislative Diploma No. 645 dated 30-3-1933

Article 40.—The Managing Committee shall consist of a President, a Treasurer, an Attorney (Procurador) and a Clerk, all elected by secret ballot by the “Mazania” triennially as per the terms laid down in this Regulation, on the second Sunday of February, for the ensuing period of financial 3 years:

Provided that the election of the aforesaid administrative committee for the period of 3 financial years, beginning on the 1st April, 1962, shall be made within 20 days from the publication of this order in the Government Gazette or within such time as the Government may by an order, determine for that purpose.

Para 2—The Chairman shall have a substitute appointed in the same way by the Governor General and the other members of the Committee shall have substitutes elected simultaneously with the effective ones.

Para 3—The duties of all the members of Committee shall continue until they are legally replaced.

Para 4—No member of the Committee, when re-appointed or re-elected, shall be bound to serve, unless a period equal to that for which he had been appointed or elected, has passed.

Para 5—No member of the Committee, effective or substitute can be re-elected or re-appointed for the period of three years immediate to that of his tenure and at the end of this period his election or appointment shall only be permitted when he is free from his responsibility of tenure.

Assembly Hall,  
Panaji,  
7th April, 1980.

M. M. NAIK  
Secretary to the Legislative  
Assembly of Goa, Daman and Diu

LA/B/7/631/80

The following Bill which was introduced in the Legislative Assembly of Goa, Daman and Diu on 11th April, 1980 is hereby published for general information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa, Daman and Diu Agricultural Debt Relief Bill, 1980

(Bill No. 13 of 1980)

#### A BILL

*to provide relief from indebtedness to agricultural labourers, rural artisans, marginal farmers and small farmers in the Union territory of Goa, Daman and Diu.*

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Thirty-first Year of the Republic of India as follows:—

#### CHAPTER I Preliminary

1. Short title, extent and commencement.—(1) This Act may be called the Goa, Daman and Diu Agricultural Debt Relief Act, 1980.

(2) It extends to the whole of the Union territory of Goa, Daman and Diu.

(3) The provisions of Chapter II shall be deemed to have come into force on the 15th day of May, 1978, and the remaining provisions shall come into force on such date as the Government may, by notification, appoint.

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) “Administrative Tribunal” means the Administrative Tribunal constituted under the Goa, Daman and Diu Administrative Tribunal Act, 1965 (6 of 1965);



(b) "agricultural labourer" means a person who follows any one or more of the following agricultural operations in the capacity of a labourer on hire or exchange, whether paid in cash or in kind or partly in cash and partly in kind and who does not hold any agricultural land namely:—

(i) farming, including cultivation and tillage of soil;

(ii) dairy farming;

(iii) production, cultivation, growing and harvesting of any horticultural commodity;

(iv) raising of livestock, bees or poultry;

(v) any practice performed on a farm as incidental to, or in conjunction with, farming operations (including any forestry or timbering operations) and preparation for market, or delivery to storage or to market or to carriage for transportation of farm products;

(c) "agriculture" with its grammatical variations and cognate expressions, includes the raising of food crops such as paddy, wheat, pulses, millets and vegetables, and of sugarcane, groundnut, coconut, arecanut, cashew and mango;

(d) "annual house-hold income" means the aggregate of the annual income from all sources of all the members of a family;

(e) "Board" means the Debt Relief Board established under section 7;

(f) "creditor" means a person to whom a debtor owes a debt;

(g) "debt" includes all liabilities owing to a creditor in cash or in kind, secured or unsecured, payable under a decree or order of a civil court or otherwise whether due or not due, but does not include —

(i) any rent or compensation due in respect of any property let out to a debtor;

(ii) any liability arising out of breach of trust or any tortious liability;

(iii) any liability in respect of wages or remuneration due as salary or otherwise for services rendered;

(iv) any liability in respect of maintenance whether under a decree of a civil court or otherwise;

(v) any sum recoverable as arrears of land revenue;

(vi) any debt due to —

(1) the Central Government or any State Government or the administration or Government of any Union territory, or any local authority or a co-operative society;

(2) a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949 (Central Act 10 of 1949), the State Bank of India constituted under the State Bank of India Act, 1955 (Central Act 23 of 1955), a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), a corresponding new bank specified in the First Schedule to the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (Central Act 5 of 1970),

a Regional Rural Bank established under sub-section (1) of section 3 of the Regional Rural Banks Act, 1976 (Central Act 21 of 1976), or any banking institution notified by the Central Government under section 51 of the Banking Regulation Act, 1949 (Central Act 10 of 1949);

(3) any co-operative land development bank or any other co-operative institution registered under the Maharashtra Co-operative Societies Act, 1960 (Maharashtra Act XXIV of 1961) as extended to the Union territory of Goa, Daman and Diu;

(4) the Agricultural Refinance and Development Corporation established under the Agricultural Refinance and Development Corporation Act, 1963 (Central Act 10 of 1963);

(5) any Government company within the meaning of section 617 of the Companies Act, 1956 (Central Act 1 of 1956);

(6) the Life Insurance Corporation of India established under the Life Insurance Corporation Act, 1956 (Central Act 3 of 1956), or to any other Corporation established by or under any other law for the time being in force;

(7) any other banking or financial institution which may be notified in this behalf by the Government in the Official Gazette;

(h) "debtor" means an agricultural labourer, a rural artisan, a marginal farmer or a small farmer, who owes a debt;

(i) "family", in relation to a person, means the individual, the wife or husband, as the case may be, of such individual and their unmarried minor children;

*Explanation.* — For the purpose of this clause, "minor" means a person who has not completed his or her age of eighteen years.

(j) "foro" means the annuity or amount that an emphyteuta of a property pays annually to the direct owner;

*Explanation 1.* — "emphyteuta" means a person who is given possession of, or has full ownership of, a property by a contract of *emphyteuse*;

*Explanation 2.* — "emphyteuse", means a contract by which the owner of a property transfers the possession or full ownership of the property to another and the transferee binds himself to pay an annuity to the owner which is called *foro*;

(k) "Government" means the Government of Goa, Daman and Diu;

(l) "marginal farmer" means a person who owns land measuring, —

(i) not more than two hectares of un-irrigated land, if he is a member of a Scheduled Tribe; or

(ii) not more than one hectare of un-irrigated land in any other case,

and who cultivates personally such land, and includes a person who cultivates such land as a tenant or share-cropper.

**Explanation 1.** — For the purposes of this clause and clause (q)

(1) one-third of a hectare of land with an assured supply of water for irrigation and capable of yielding at least two crops in a year, that is to say, land irrigated seasonally as well as perennially by flow irrigation by a Government owned and managed lift or from any source constructed or maintained by the Government or any local authority, or from any other natural source of water.

(2) one-half of a hectare of land which has an assured supply of water for only one crop in a year, that is to say, land irrigated —

(a) seasonally by flow irrigation from any source constructed or maintained by the Government or any local authority or from any other natural source of water; or

(b) perennially by a lift, other than a lift referred to in clause (1), from any source constructed or maintained by the Government or any local authority, or from any other natural source of water; or

(c) perennially from a privately owned well situated on the land within the irrigable command of any irrigation project, or in the bed of a river stream or natural collection of water or drainage channel which is a perennial source of water; or

(3) two-thirds of a hectare of land irrigated seasonally by flow irrigation from any source constructed or maintained by the Government or any local authority, or from any other natural source of water with an unassured water supply, that is to say water supply is given under water sanctions which are temporary or where such sanctions are regulated on the basis of availability of water in the storage shall be equated to one hectare of un-irrigated land;

**Explanation. 2** — Where a person owns and cultivates personally or cultivates as a tenant or share-cropper, land falling under any one or more of the categories specified in clauses (1) to (3) of *Explanation 1* together with un-irrigated land, if any, the land so owned or cultivated shall, for the purposes of this clause and clause (q), be converted into un-irrigated land in accordance with the principles specified in *Explanation*, and if any question arises as to which of the categories specified in the said *Explanation* any land belongs, it shall be decided by the Board whose decision thereon shall be final;

(m) "notification" means a notification published in the Official Gazette;

(n) "Official Gazette" means the Goa, Daman and Diu Government Gazette;

(o) "prescribed" means prescribed by rules made under this Act;

(p) "rural artisan" means a person who does not own any agricultural land and whose principal means of livelihood is production or repair of tra-

ditional tools, implements and other articles or things used for agriculture or purposes ancillary thereto and includes a person who normally earns his livelihood by practising any craft either by his own labour or by the labour of all or any of the members of his family in a rural area.

(q) "small farmer" means a person who owns land measuring —

(i) more than two hectares but not exceeding four hectares of un-irrigated land if he is a member of a Scheduled Tribe; or

(ii) more than one hectare but less than two hectares of un-irrigated land in any other case, and who cultivates personally such land, and includes a person who cultivates such land as a tenant or share-cropper.

## CHAPTER II

### Moratorium

**3. Stay of suits, etc.** — (1) Notwithstanding anything contained in any other law for the time being in force or in any contract, custom or usage to the contrary, —

(i) no civil court shall entertain any suit, application or proceeding against a debtor in respect of any debt incurred by him;

(ii) any suit, application or proceeding in relation to the recovery of a debt pending before a civil court shall be stayed; and

(iii) no decree of a civil court in relation to the recovery of a debt shall be executed, for a period of one year from the 15th day of May, 1978.

(2) The Government may, by notification in the Official Gazette, extend the period referred to in sub-section (1) by a further period not exceeding two years.

**4. Extension of period of limitation.** — Notwithstanding anything contained in any other law for the time being in force, when the period of limitation is calculated for any suit, proceeding or application, or for the execution of a decree, the period during which any person was debarred from instituting such suit or proceeding or making such application or executing such decree under this Act shall be excluded.

**Explanation.** — For the purposes of section 3 and 4, "suit" includes appeal.

## CHAPTER III

### Liquidation of certain debts

**5. Discharge of certain debts.** — Notwithstanding anything contained in any other law for the time being in force or in any contract or other instrument having the force of law, and save as otherwise expressly provided in this Act, every debt outstanding on date of commencement of this Act (hereinafter in this section referred to as the appointed day) including the amount of interest, if any, payable by an agricultural labourer or a rural artisan either of whose annual household income does not exceed two thousand and four hundred rupees or a marginal farmer shall be deemed to be wholly dis-

charged, and the consequences as hereinafter set forth shall, with effect from that day ensue, namely, —

(a) no such debt due from the debtor shall be recoverable from him, or from or against, any movable or immovable property belonging to him, nor shall any such property be liable to be attached and sold or proceeded against in any manner in the execution of any decree or order relating to such debt against him;

(b) no civil court shall entertain any suit or proceedings against such debtor for the recovery of any debt, including interest, if any:

Provided that, where a suit or proceeding is instituted jointly against such debtor and any other person, nothing in this clause shall apply to the maintainability of a suit or proceeding in so far as it relates to such other person;

(c) all suits and proceedings (including appeals, revisions, attachment or execution proceedings) pending on the appointed day for the recovery of any such debt against such debtor shall abate:

Provided that nothing in this clause shall apply to the sale of —

(i) any movable property, held and concluded before the appointed day;

(ii) any immovable property, confirmed before the appointed day;

(d) every debtor undergoing detention in a civil prison in the execution of any decree for money passed against him by a civil court in respect of any such debt shall be released;

(e) every property pledged or mortgaged by such debtor shall stand released in favour of such debtor and the creditor shall be bound to return the same to the debtor forthwith.

*Explanation.* — Nothing in this section shall be construed as to entitle any such debtor to the refund of any part of a debt already repaid by him or recovered from him before the appointed day.

**6. Power of District Magistrate to enforce delivery of possession of property to debtor.** — Where a creditor fails to return the property to the debtor forthwith as required by clause (e) of section (5) or the debtor is opposed or impeded in taking possession of the property, the debtor may, subject to the provisions of section 7, request the District Magistrate to enforce delivery of possession of such property and the District Magistrate shall take or cause to be taken such steps or use or cause to be used such force as may be reasonably necessary for securing the delivery of possession of the property to the debtor.

**7. Board to determine certain questions.** — If any question arises as to whether any person is a debtor entitled to benefits under this Chapter, the Board may, on an application made to it by the debtor or any of his creditors and after giving the parties concerned a reasonable opportunity of being heard, determine the said question.

#### CHAPTER IV

##### Debt Relief Board

**8. Establishment of Debt Relief Board.** — (1) For the purposes of this Act, the Government shall, by notification in the Official Gazette, establish a Board to be called the Debt Relief Board consisting of one or more members, as it thinks fit, to exercise the powers and discharge the functions conferred on the Board by or under this Act:

Provided that where the Board consists of one member, that member shall be a person who has held a civil judicial post for at least ten years or who has been a member of the Central Legal Service (not below Grade III) for at least three years or who has been in practice as an advocate for at least ten years, and where the Board consists of more than one member, one such member shall be a person qualified as aforesaid.

(2) Where the number of members of the Board is more than one, the Government shall appoint one of those members to be the Chairman of the Board.

(3) Subject to the provisions of sub-section (1), the qualifications and other conditions of service of the member or members constituting the Board and the period for which such member or members shall hold office shall be such as may be determined by the Government.

(4) Where the number of members of the Board is more than one and if the members differ in opinion on any point, that point shall be decided according to the opinion of the majority, if there is a majority, but if the members are equally divided, the decision of the Chairman of the Board thereon shall be final.

**9. Members of Board deemed to be public servants.** — The members of the Board shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860).

**10. Board to have certain powers of civil court.** — The Board shall have, for the purposes of this Act, all the powers of a civil court, while trying a suit under the Code of Civil Procedure, 1908 (Central Act 5 of 1908), in relation to the following matters, namely: —

(a) summoning and enforcing the attendance of any person and examining him on oath;

(b) requiring the discovery and production of any documents;

(c) taking evidence on affidavits;

(d) requisitioning any public record from any court or office;

(e) issuing commissions for the inspection of property or for the examination of witnesses;

(f) inspection of property;

(g) any other matter which may be prescribed.

#### CHAPTER V

##### Procedure for settlement of debts

**11. Application for settlement of debt.** — (1) A debtor or any of his creditors may make an applica-

tion to the Board within such time as may be prescribed to effect a settlement between the debtor and his creditors.

(2) Every application made under sub-section (1) shall be in the prescribed form and shall be signed by the applicant and verified in the prescribed manner.

(3) Every application presented by a debtor to the Board shall contain the following particulars, namely:—

- (a) the place where he resides or holds land;
- (b) the particulars of all claims against him together with names and residences of his creditors;
- (c) the particulars of all his property, together with specification of the value of such property and the place or places at which any such property is to be found;
- (d) the particulars of his household income;
- (e) a statement containing full particulars showing that he is a debtor;
- (f) a statement whether he has previously filed an application in respect of the same debt before the Board and, if so, with what result.

(4) Every application presented by a creditor shall contain the following particulars, namely:—

- (a) the place where the debtor resides or holds land;
- (b) the amount and particulars of his claim against such debtor;
- (c) a statement containing full particulars of the debtor.

12. Assignee from non-debtor not entitled to benefit of this Act. — No application shall lie under section 11 for the settlement of any debt due from a debtor to whom such debt has been transferred or assigned by any person who is not a debtor.

13. Consolidation of applications. — (a) Where two or more applications for settlement of debts under section 11 are presented by or against the same debtor; or

(b) where separate applications are presented by or against joint debtors under that section all such applications shall be consolidated and heard together.

14. Service of notice on debtors and creditors to submit statement of debts. — On the receipt of an application under section 11, the Board shall —

(a) give notice to the debtor (other than the debtor who is himself the applicant) and to every creditor (other than the creditor who is himself the applicant) whose names and addresses are given in the application, and

(b) cause the copies of the notice to be affixed on the notice board of the office of the Board, Mamlatdar and Village Panchayat having jurisdiction over the respective areas in which the debtor and each of the creditors ordinarily resides, requiring the debtor and all creditors to submit a statement in the prescribed form within a period

not less than one month from the date of the service of the notice or affixation of the notice on the notice board as may be specified therein.

Provided that if the Board is satisfied that the debtor or the creditor is for good and sufficient cause unable to comply with the notice within the period specified therein, it may extend the period for the submission of the statement.

15. Debts in respect of which no application for settlement is made to be void. — Every debt due from a debtor in respect of which no application has been made under section 11 within the time prescribed under the said section and every debt due from a debtor in respect of which no statement is submitted to the Board by the creditor in compliance with the provisions of section 14, shall be deemed to be discharged.

16. Duties of debtors and creditors. — (1) Every debtor by or against whom an application is made under section 11 shall produce all documents including books of accounts, submit to such examination in respect of his property, and by his creditors, and attend at such times before the Board, as may be required by the Board.

(2) It shall be the duty of every creditor to produce such documents, including books of accounts, to submit to such examination, to supply such information in respect of the debt due to him by the debtor and the securities held by him and to attend at such times before the Board, as may be required by the Board.

17. Power of Board to effect settlement and decide disputes as to existence or amount of debt or assets. — The Board shall fix a date for the hearing of an application made under section 11 and on the date so fixed, shall call upon the applicant and all his creditors or debtors, as the case may be, to explain their respective cases regarding each debt and shall proceed to take accounts in the manner hereinafter provided.

18. Mode of taking accounts. — (1) Notwithstanding any agreement between the parties before it and the persons, if any, through whom they claim, the Board shall inquire into an application made under section 11 and take account of all the transactions subsisting between the parties and the persons, if any, through whom they claim, out of which the claim has arisen and determine the amount due to each of the creditors on the date of the application according to the following norms, namely:—

(a) separate accounts of principal and interest (hereafter in this section referred to as the principal account and interest account, respectively) shall be taken regarding each party;

(b) from the principal account,

(i) there shall be debited to the debtor only such money as may, from time to time, have been actually received by him or on his account from the creditor and the price of goods, if any, sold to him by the creditor;

(ii) there shall be credited to the debtor all such money already paid by the debtor towards the debt or towards the price of goods, if any, sold by him to the creditor;

**Explanation.**— In case the debtor proves to the satisfaction of the Board, through documentary or oral evidence, that the debtor received an amount less than the one indicated by the creditor towards principal, such amount actually received by the debtor shall be debited as principal amount due to the account of the debtor;

(c) from the interest account,

(i) there shall be debited to the debtor all the interest amounts due and claimed by the creditor, from the date the principal amount was borrowed upto the date of the application, the revenue or taxes paid to the Government or to the local authority by the creditor on behalf of the debtor and such other amount lent by the creditor.

(ii) there shall be credited to the debtor, all the interest amounts paid to the creditor upto the date of the application, the revenue or taxes paid to the Government or to the local authority by the debtor on behalf of the creditor, the rent collected by the creditor through the utilisation of such income or rent on certain and specific immovable properties and such other amount paid to the creditor on account of the loan, provided that, for sufficient reasons to be recorded, such amount is acceptable to the Board as being so paid.

(iii) there shall be credited or debited, as the case may be, all the amounts paid as foro.

(2) All moneys paid by or on account of the debtor to the creditor or on his account and all profits, service or other advantages of every description received by the creditor in the course of the transaction (estimated, if necessary, at such money value as the Board may determine in the manner prescribed) shall be credited first in the interest account as provided in clause (c) of sub-section (1), and, when the amounts so credited are found to be in excess of the debit balance in the interest account, such excess amount shall be credited to the debtor in the principal account.

(3) The accounts of principal and interest shall be made upto the date of the application, and notwithstanding anything contained in any other law, custom, contract, award or decree of a civil court, the respective balance amounts, if any, appearing as due on both, the principal and interest accounts against the debtor, on that date, shall be deemed to be the amount due on that date.

#### 19. Fraudulent alienations or encumbrances void.

— (1) If, in the course of the hearing of an application made under section 11, the Board finds that the debtor has made an alienation of property or created an encumbrance thereon with intent to defeat or delay the payment to any of his creditors, the Board shall, by notice, summon the debtor and the person in whose favour the alienation or encumbrance is made or created, to appear before it on a day to be specified in the notice.

(2) On the day specified in the notice or on such other day to which the hearing may be adjourned, the Board shall hear the parties and record evidence as may be produced and, if it is satisfied that the alienation was made or the encumbrance was created with intent to defeat or delay the payment to any of

the creditors of the debtor, the Board shall declare the alienation or encumbrance to be void.

(3) Nothing in this section shall impair the rights of an alienee or of the holder of an encumbrance if such alienation was made or the encumbrance was created in good faith and for valuable consideration.

#### 20. Board's duty to determine paying capacity. —

(1) After taking account under section 18, the Board shall, in the manner provided in sub-section (2) determine the paying capacity of the debtor.

(2) The paying capacity of the debtor shall, for the purposes of this Act, be deemed to be —

(a) seven times of twenty per cent. of the gross value of —

(i) his annual household income in the case of agricultural labourer or a rural artisan, or

(ii) the annual agricultural produce of his land in the case of small farmer; or

(b) the amount equivalent to twice the principal amount, whichever is lower.

#### 21. Maximum amount allowable in repayment of a debt. —

(1) If in the course of taking accounts before the Board, it is found that any of the creditors has received from his debtor twice or more than twice the amount of the principal in cash or in kind, the Board shall pass an order that the debt shall be deemed to have been fully discharged and shall further declare that the debtor shall, from the date of the order, be in lawful possession of the property secured for the debt:

Provided that if the creditor has received from his debtor more than twice the amount of the principal, the Board shall also pass an order directing the creditor to refund the amount received in excess of twice the amount of principal to the debtor.

(2) Subject to the provisions of sub-section (1), if, in the course of the proceeding before the Board, it is found that the debtor owes to the creditor any sum either as principal or as interest or on account of both, the Board shall pass an order that the debtor shall repay in annual instalments, not exceeding seven, an amount equivalent to —

(a) the amount determined as his paying capacity under section 20; or

(b) the amount actually found due to the creditor, whichever is less.

(3) If there are more than one creditors, the Board shall also pass an order directing that the amount determined under sub-section (2) shall be distributed to all the creditors rateably.

(4) The order passed by the Board under sub-section (2) shall be in full satisfaction of the debt due from the debtor and the balance of the debt, if any, in excess of that amount shall be extinguished.

**22. Appeal from orders of Board. —** (1) Any person aggrieved by any order of the Board under this Act may, within thirty days from the date of the order, appeal to the Administrative Tribunal:

Provided that if the Administrative Tribunal is satisfied that the appellant was prevented from sufficient cause from preferring the appeal within the said period of thirty days, it may entertain the appeal within a further period of thirty days but not thereafter.

(2) The order passed in appeal by the Administrative Tribunal shall, subject to review under the provisions of the Goa, Daman and Diu Administrative Tribunal Act, 1965 (Act 6 of 1965), be final.

#### CHAPTER VI

##### Miscellaneous

**23. Execution of orders.** — An order made under this Act by the Board of the Administrative Tribunal, shall be executable by it as a decree of a civil court and for this purpose it shall have the powers of a civil court.

**24. Bar of civil suits.** — No civil court shall entertain —

(a) any suit, appeal or application for revision—

(i) to question the validity of any procedure or the legality of any order issued under this Act; or

(ii) to recover any debt which has been deemed to have been duly discharged under the provisions of this Act;

(b) any application to execute a decree passed by a civil court against a debtor;

(c) any suit for declaration, or any suit or application for injunction effecting any proceedings under this Act before a Board.

**25. Penalty for molestation.** — Whoever molests, or abets the molestation of, a debtor for the recovery of a debt by him to a creditor shall, on conviction, be punishable with imprisonment of either description, which may extend to one year or with fine which may extend to two thousand rupees or with both.

*Explanation.* — For the purposes of this section, a person who with intent to cause another person to abstain from doing any act which he has a right to do or to do any act which he has a right to abstain from doing —

(a) obstructs or uses violence to or intimidates such other person, or

(b) persistently follows such other person from place to place or interferes with any property owned or used by him or deprives him of or hinders him in the use thereof, or

(c) loiters near a house or other place where such other person resides or works for gain, or carries on business or happens to be, or does any act calculated to annoy or intimidate such other person

shall be deemed to molest such other person:

Provided that a person who goes to such house or place in order merely to obtain or communicate information shall not be deemed to molest.

**26. General provision regarding penalties.** — Whoever fails to comply with or acts in contravention of any provision of this Act or any rule made thereunder shall, if no specific penalty has been provided for in this Act, be punishable with imprisonment which may extend to six months or with fine which may extend to five hundred rupees, or with both.

**27. Certain offences to be cognizable.** — Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), offences punishable under this Act or any rule made thereunder shall be cognizable.

**28. Protection of action taken in good faith.** — No suit, prosecution or other legal proceeding shall lie against the Government, any officer of Government, any member of the Board or Administrative Tribunal for anything which is in good faith done or intended to be done in accordance with the provisions of this Act or any rule made thereunder.

**29. Appearance of party before Board by agent or by legal practitioner.** — In any proceedings under this Act, any party may be represented by an agent authorised in writing or, with the permission of the Board, by a legal practitioner.

**30. Remission of interest.** — A debtor shall not be liable to pay interest upon any debt for the period during which proceedings are stayed under this Act.

**31. Power to make rules.** — (1) The Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for —

(a) the matters referred to in clause (g) of section 10;

(b) the time within which and the form in which applications shall be made to the Board and the manner in which such applications shall be signed and verified under section 11;

(c) the form of the statements to be submitted by the debtor and creditors under that section;

(d) the fees payable on applications and appeals;

(e) the registers to be maintained by the Board;

(f) any other matter which has to be or may be prescribed.

(3) Every rule made under this Act shall, immediately after it is made, be laid before the Legislative Assembly of Goa, Daman and Diu if it is in session and if it is not in session, in the session immediately following, for a total period of fourteen days which may be comprised in one session or two successive sessions, and if before the expiration of the session in which it is so laid or the session immediately following, the Assembly agrees in making any modification in the rule or in the annulment of the rule, the rule shall thereafter have effect only in such modified form or shall stand annulled, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.



**32. Repeal.** — The Goa, Daman and Diu Agricultural Indebtedness (Temporary Relief) Act, 1976 (9 of 1976) is hereby repealed.

#### Statement of Objects and Reasons

One of the important points under the 20 Point Economic Programme related to the plan for liquidation of Rural Indebtedness and legislation for moratorium on recovery of Debts from landless Labourers, small farmers and artisans. With a view to provide immediate relief, the Administrator promulgated the Goa, Daman and Diu Agricultural Indebtedness (Temporary Relief) ordinance, 1975 (No. 4 of 1975) on 16-10-1975, imposing moratorium on the recovery of debts from landless labourers, small farmers and artisans for a period of one year. The aforesaid ordinance was replaced by the Goa, Daman and Diu Agricultural Indebtedness (Temporary Relief) Act, 1976 (Act No. 9 of 1976).

The present Bill seeks to provide for liquidation of certain debts, establishment of Debt Relief Board, settlement of debt, penalty for molestation of Debtor etc. so as to provide debt relief to agriculturists.

#### Financial Memorandum

Clause 8 of the Goa, Daman and Diu Agricultural Debt Relief Bill, 1980 contemplates establishment of Debt Relief Board to receive and dispose of applications for settlement of a debt from a debtor or creditor. The said clause empowers Government to determine the conditions of service of the member or members constituting the Board. In view of the duties and functions to be discharged by the Board, the Board will have to be supported with necessary staff. However, the exact financial implications cannot be estimated at this stage.

#### Memorandum regarding Delegated Legislation

Clause 31 of the Bill gives rule making power to the Government for effective implementation of the Act. This rule making power is of normal character.

Panaji,  
29th March, 1980.  
Assembly Hall,  
Panaji,  
7th April, 1980.

SHAIK HASSAN HAROON  
Minister for Revenue

M. M. NAIK  
Secretary to the Legislative  
Assembly of Goa, Daman and Diu